

GST LUT Form:

A Complete Guide to Filing & Benefits

What is GST LUT?

Letter of Undertaking (LUT) is a declaration that an exporter submits to the GST department, stating that they will comply with all export rules and regulations without paying Integrated GST (IGST). It is a must for exporters who want to export without paying taxes upfront.

Who Should File GST LUT?

- ☐ Exporters of Goods & Services –
- ☐ Suppliers to SEZ Units/Developers –
- ☐ Businesses Providing Zero-Rated Supplies –

☐ Note: Businesses that fail to file LUT must pay IGST on exports and later claim a refund, which can block their working capital.

Benefits of Filing GST LUT

- ✓ No IGST Payment on Exports –
- ✓ Improves Cash Flow –
- ✓ Simplifies Compliance –
- ✓ Hassle-Free Exports –

Validity & Renewal of GST LUT

- LUT is valid for one financial year (e.g., April 2023 – March 2024).
- Must be renewed every year before the previous LUT expires.
- If LUT is not filed, exporters must pay IGST on exports and later claim refunds.

Step-by-Step Process to File GST LUT Online

Step 1: Log in to the GST Portal

Step 2: Navigate to GST LUT Application

Step 3: Fill in the LUT Form

Step 4: Sign & Submit

Step 5: Download LUT Acknowledgment

After submission, download the GST LUT acknowledgment receipt for records.

Documents Required for GST LUT Filing

- GST Registration Certificate
- PAN Card of the Business
- Authorized Signatory Details
- Past LUT (if applicable)
- Business Export Documents (e.g., invoices, contracts)

Conclusion

Filing a GST LUT Form is essential for exporters to avoid unnecessary IGST payments and maintain smooth cash flow. The process is simple, fully online, and must be renewed annually to stay compliant.

Need Help Filing Your GST LUT?

Our expert team ensures hassle-free LUT filing and compliance so you can focus on growing your exports. **Contact us today!** □